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From:

Sent: Friday, May 28, 2010 9:30:26 AM

To:

Cc:

Subject: RE: URGENT - potential mistake

If a TMP is an entity, then the person with authority under State law to bind the entity is the appropriate person to sign the F872P. See August 21, 2009, Chief Counsel Notice, CC-2009-027, Question E2, citing IRM 4.31.2.6.4(2), *Persons Empowered to Sign a Consent*.

Thus, if the TMP for was the LLC, then the F872P would be appropriate, as the signing individual had authority under State law to bind the LLC.

Your e-mail message suggests, though, that the LLC was the TMP from onward, and that the TMP for partnership year was the corporation. To the extent that the TMP for partnership year was the corporation, then the F872P should be signed by an individual with authority under State law to bind the corporation.

You have indicated that the person who signed the F872P had authority under State law, at all relevant times, to bind the corporation. If the signing individual had authority under State law, at the time of signing the F872P, to bind the corporation, and the corporation was the TMP of the TEFRA partnership for the subject partnership year, then the F872P is valid. We are not aware of any authority for the proposition that an inaccuracy in the signature block would invalidate the F872P.